

**R30B31**  
**University of Maryland Baltimore County**  
**University System of Maryland**

***Executive Summary***

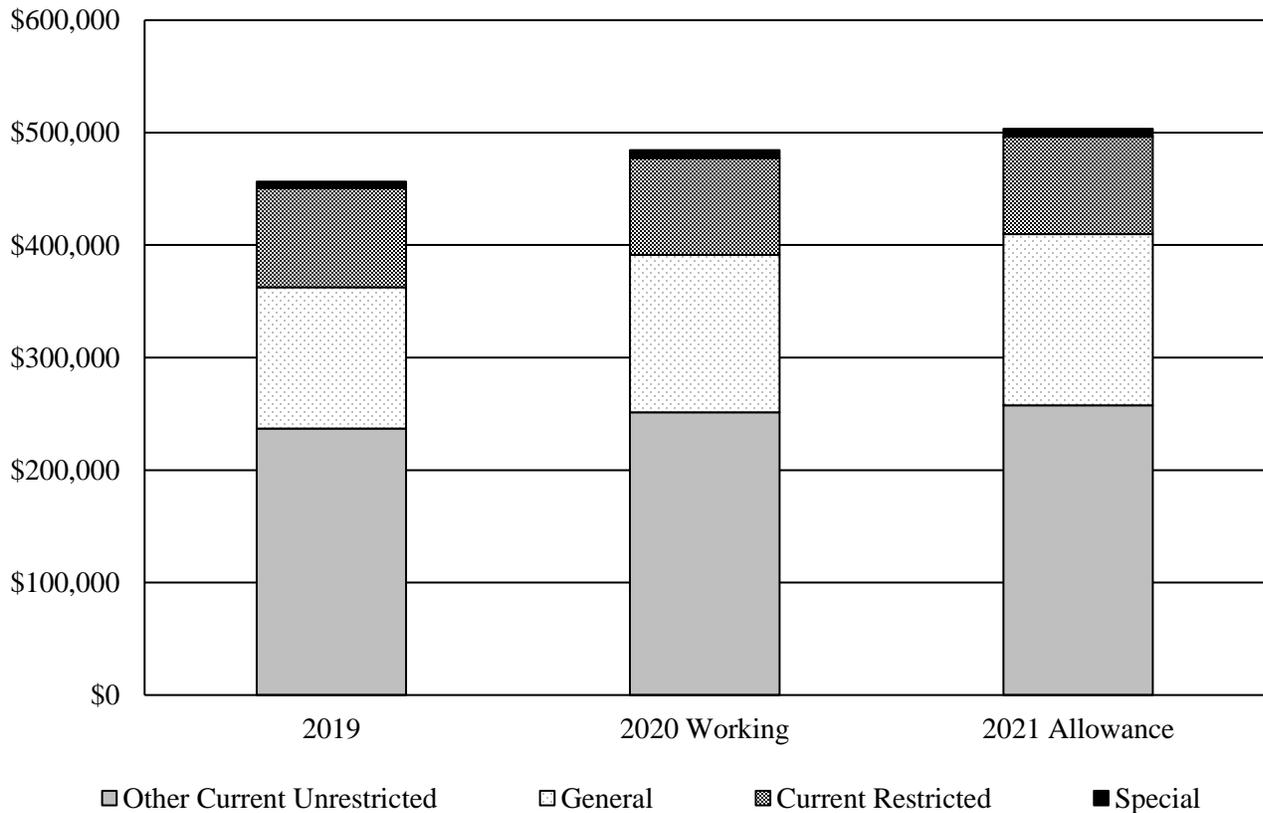
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The University of Maryland Baltimore County is a mid-size public research and doctoral university offering undergraduate, master's, and doctoral programs in the arts and sciences and engineering and is also an honors university.

***Operating Budget Summary***

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**Fiscal 2021 Budget Increases \$18.9 Million or 3.9% to \$503.5 Million**  
(\$ in Thousands)



Note: Numbers may not sum due to rounding. The fiscal 2020 appropriation includes deficiencies, planned reversions, and general salary increases. The fiscal 2021 allowance includes contingent reductions and general salary increases.

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- State funding increases 7.9%, or \$11.9 million, over fiscal 2020.
- There is at total of \$2.5 million in general funds to support four Workforce Development Initiatives (WDI), an increase in WDI funding of \$1.1 million over fiscal 2020. The additional funding will continue to support high demand science, technology, engineering, and math degrees.

## ***Key Observations***

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- Total undergraduate enrollment declined 1.8%, or 201 students, in fall 2019. Transfer students fell 7.3%, or 85, and first-time students declined 5.1%, or 94 students. Since fall 2014, undergraduate enrollment has declined 2.8% mainly due to students not returning to campus.
- The eight-year graduation rate of full-time Pell transfer students of 70% exceeds that of all other students.
- Since at least fiscal 2015, education and general (E&G) expenditures have outpaced revenues with resultant deficits covered by auxiliary surpluses. While the deficits increased from \$2.0 million in fiscal 2015 to \$5.5 million in 2020, auxiliary surpluses declined from \$13.0 million to \$8.5 million during the same time period. This raises concerns that eventually the auxiliary surpluses will not be enough to cover the E&G shortfalls.

## **Operating Budget Recommended Actions**

1. See the University System of Maryland overview for systemwide recommendations.

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***Operating Budget Analysis***

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**Program Description**

The University of Maryland Baltimore County (UMBC) is a mid-size public research and doctoral university offering undergraduate, master's, and doctoral programs in the arts and sciences and engineering. It is an honors university, providing academically talented undergraduate students a strong foundation and preparing them for graduate and professional study, entry into the workforce, community service, and leadership. At the graduate level, emphasis is placed on science, engineering, information technology (IT), human service, and public policy.

While a majority of students are from the Baltimore region, an increasing number are coming from other areas of Maryland, states, and foreign countries. UMBC pays special attention to the needs of nontraditional students. Well qualified students are recruited through special scholarship initiatives, such as the Humanities Scholarship Program and the Meyerhoff Scholarship Program for talented high school graduates interested in science and engineering.

UMBC contributes to the economic development of the State and region through the transference of faculty research to the public and industry through the research park, business incubator, and technology transfer program. UMBC also provides workforce training, K-12 partnerships, and technology commercialization with public agencies and the corporate community.

**Carnegie Classification:** Doctoral Universities: High Research Activity

**Fall 2019 Undergraduate Enrollment Headcount**

Male	6,091
Female	4,968
<b>Total</b>	<b>11,059</b>
	(410 at Shady Grove)

**Fall 2019 New Students Headcount**

First-time	1,701
Transfers/Others	1,083
Graduate	766
<b>Total</b>	<b>3,550</b>

**Programs**

Bachelor's	60
Master's	38
Doctoral – Research	25

**Proposed Fiscal 2021 In-state Tuition and Fees\***

Undergraduate Tuition	\$8,878
Mandatory Fees	\$3,422

**Fall 2019 Graduate Enrollment Headcount**

Male	1,308
Female	1,234
<b>Total</b>	<b>2,542</b>
	(196 at Shady Grove)

**Campus (Main Campus)**

Acres	439.4
Buildings	69
Average Age	34
Oldest	1958

**Degrees Awarded (2018-2019)**

Bachelor's	2,722
Master's	624
Doctoral – Research	81
<b>Total Degrees</b>	<b>3,427</b>

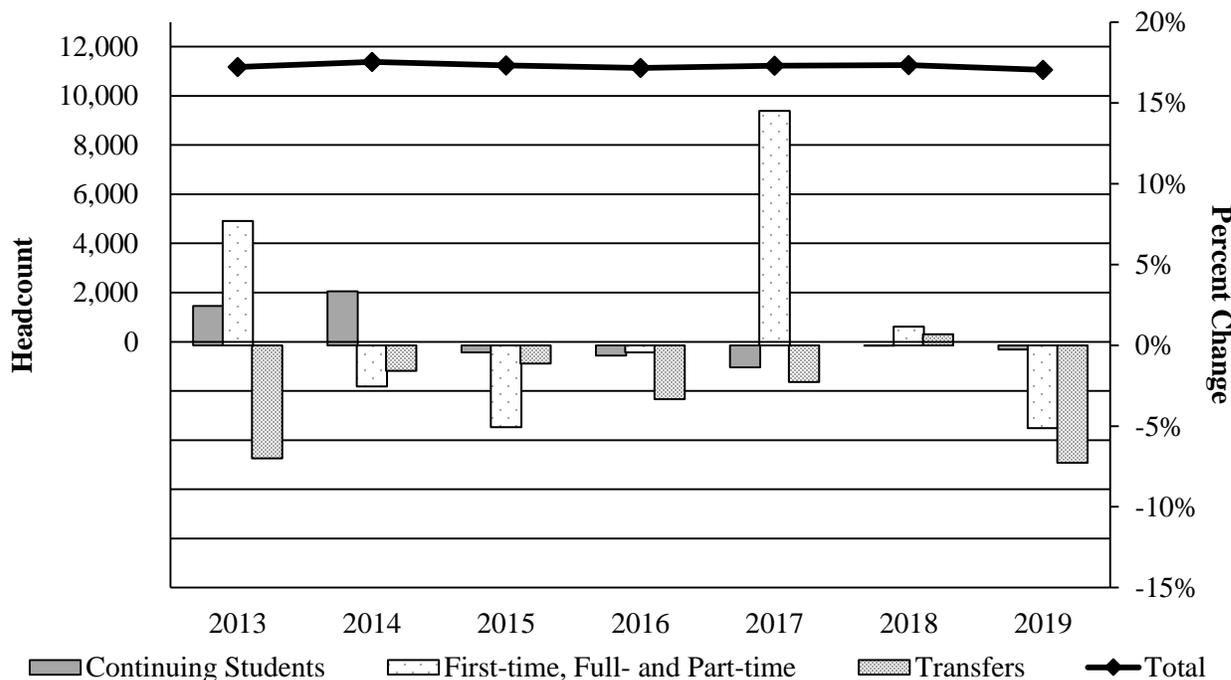
\*Contingent on Board of Regents approval.

## Performance Analysis

### 1. Undergraduate Fall Headcount

Total undergraduate enrollment declined 1.8%, or 201 students, in fall 2019 with the largest decline of 7.3%, or 85, in transfer students, as shown in **Exhibit 1**. First-time students declined 5.1%, or 94 students, and there was a slight decline of 0.3% in continuing students. Overall, since fall 2014, enrollment has declined 2.8%, or 324 students, of which 230 and 159 were continuing and transfer students, respectively.

**Exhibit 1**  
**Percent Change and Total Headcount Undergraduate Enrollment**  
**Fall 2014-2019**



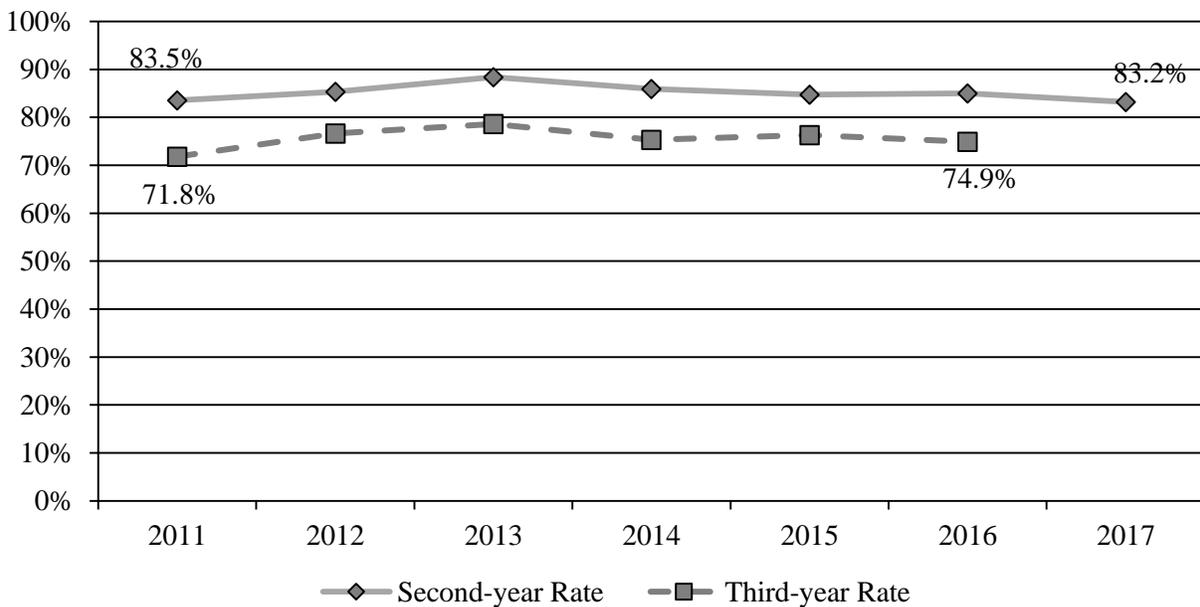
Source: University System of Maryland; Department of Legislative Services

**The President should comment on factors contributing to the decline in undergraduate students and what efforts are being taken to stabilize enrollment.**

## 2. Student Performance

Student persistence, or retention, provides a measure of student progress and an indication of an institution’s performance: the higher the retention rate, the more likely students will persist and graduate. As students are mostly likely to drop out during their first year, the second-year retention rate provides an indication if retention strategies are working or if further investigation is needed to identify areas of improvement. As shown in **Exhibit 2**, the 2013 cohort achieved the highest second- and third-year retention rates of 88.4% and 78.6%, respectively. Since then, the second-year rate has declined to 83.2%, with the 2017 cohort and the third-year rate of 74.9% with the 2016 cohort. Since the third-year rate, in general, mirrors the second-year trends, it is expected the third-year rate will continue to decline with the 2017 cohort.

**Exhibit 2**  
**Second- and Third-year Retention Rates**  
**Frist-time Full-time 2011-2017 Cohorts**



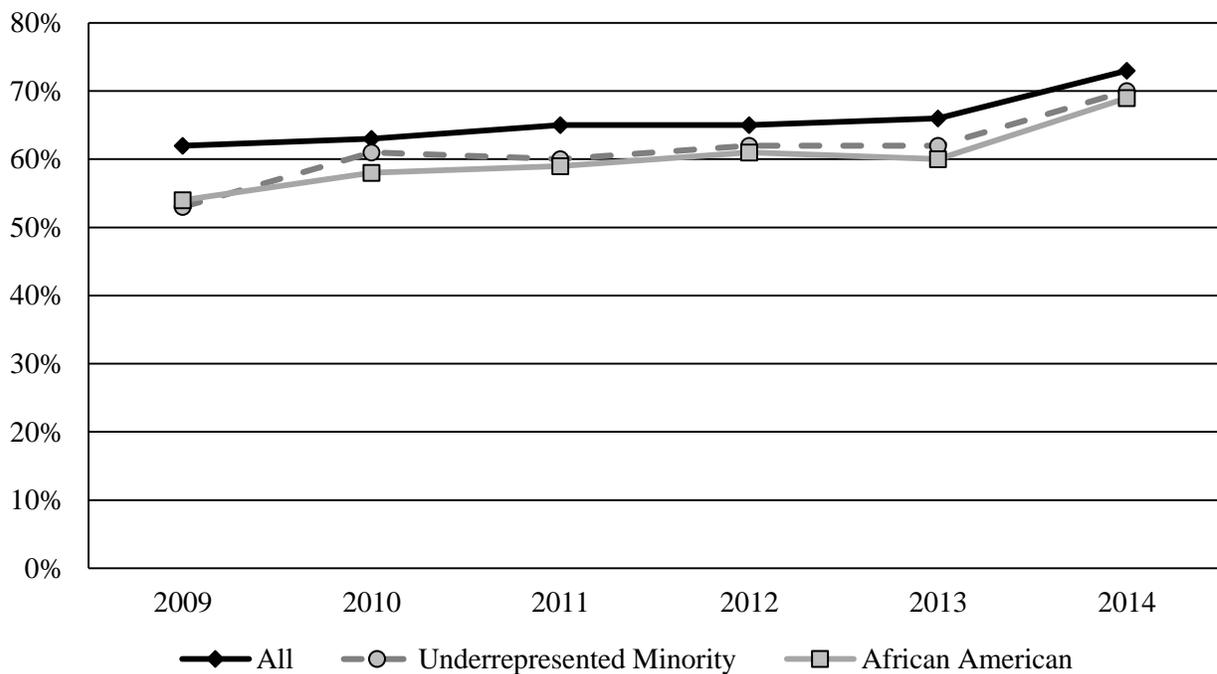
Note: Percentages include first-time/full-time students who persisted at and graduated from the institution they initially enrolled in and those who transferred and graduated from any Maryland public or private four-year institution.

Source: Maryland Higher Education Commission

Graduation rates are, in part, another measure of student persistence and efficiency – as more students graduate, it frees up more room, allowing an institution to enroll more students. **Exhibit 3** shows the six-year graduation rates for the fiscal 2009 and 2014 cohorts. After remaining steady around

65%, the graduation rate for all students jumped 7 percentage points to 73% with the fiscal 2014 cohort. According to UMBC, the 2014 cohort was the first year a new data collection method was used, enabling UMBC to better determine outcomes for students who graduate either at UMBC or at another USM institution. There was a similar jump in rates for underrepresented minorities of 8 percentage points and African Americans of 9 percentage points. This results in the achievement gap narrowing by 3 and 4 percentage points for underrepresented minorities and African Americans, respectively.

**Exhibit 3**  
**Six-year Graduation Rates**  
**2009-2014 Fiscal Year Cohorts**



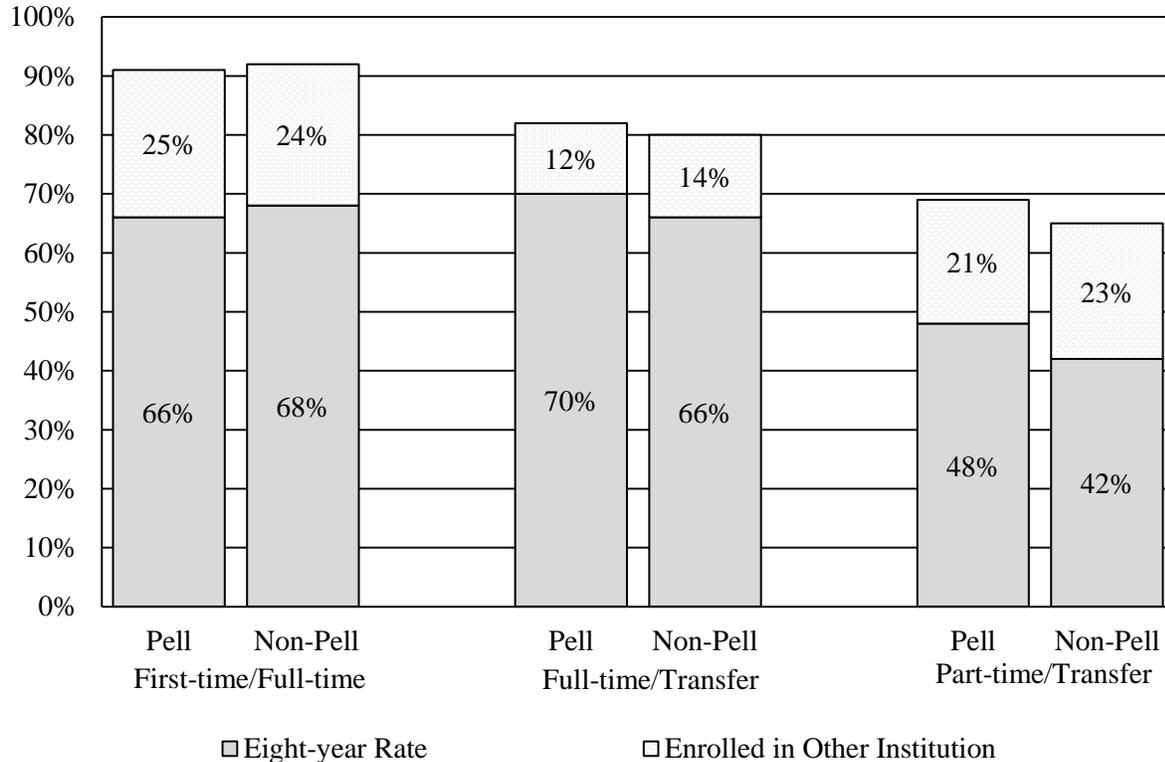
Note: Includes all degree-seeking students (e.g., first-time/full-time, part-time, transfers, spring admits) who enrolled in the fiscal year. Underrepresented minority includes: African American/Black, Hispanic/Latinx, American Indian/Native American, Native Hawaiian/Pacific Islander

Source: University System of Maryland

Traditional graduation measures only capture the outcomes of the traditional first-time, full-time (FT/FT) students who are increasingly comprising a smaller portion of the student population. In order to have a more inclusive graduation rate that captures the progress of nontraditional students, the Integrated Postsecondary Education Data System reports on the outcomes of first-time, transfer, and part-time students by Pell and non-Pell recipients. At 70%, full-time Pell transfer students graduate at a higher rate than all other students, as shown in **Exhibit 4**. In terms of FT/FT students, the graduation

rate of non-Pell slightly exceeds that of Pell students by 2 percentage points. Less than half of the part-time transfer students will complete within eight years, indicating that there are opportunities for UMBC to target initiatives or programs to the unique needs of this population to help them succeed.

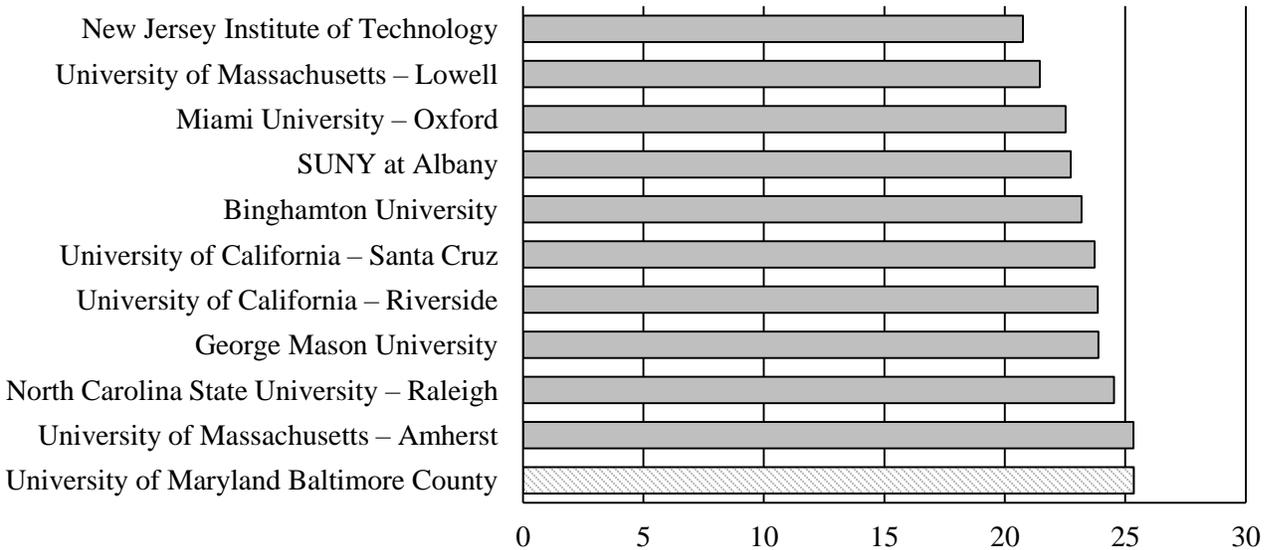
**Exhibit 4**  
**Eight-year Graduation Rate for Students Entering in Academic Year 2010-2011**



Source: National Center for Education Statistics; College Navigator

Ultimately, how well an institution meets its academic mission is measured by the number of undergraduate degrees awarded. The number of undergraduate degrees awarded per 100 full-time equivalent students shows how effectively institutions turn degree-seeking students into degree holders. **Exhibit 5** compares the three-year average of UMBC’s ratio to that of its peers. Peer institutions are those used to benchmark UMBC’s performance in the University System of Maryland’s (USM) Dashboard Indicators. Depending on the institution, the optimal value is 25.0 for those that predominantly offer bachelor’s degrees but also could be higher for those who mainly offer upper-division programs or have a relatively high number of transfer students. Overall, at 25.4 degrees, UMBC outperforms all of its performance peers.

**Exhibit 5**  
**Comparison of Three-year Average Undergraduate Degrees**  
**Per 100 Undergraduate FTES to Performance Peers**  
**Academic 2015-2018**



FTES: full-time equivalent student  
 SUNY: State University of New York

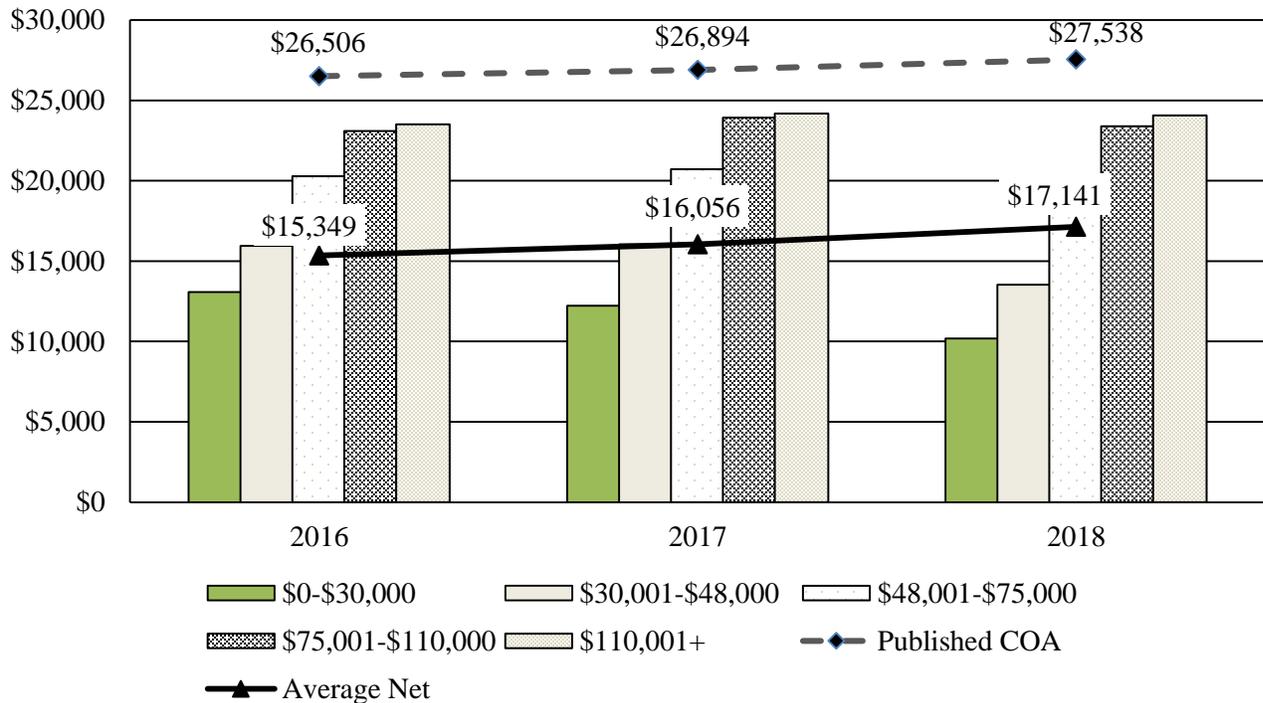
Source: Integrated Postsecondary Education Data System; Department of Legislative Services

### 3. Affordability and Accessibility

#### Cost of Attendance

When considering the affordability of college, students and families tend to focus on the published cost of attendance (COA) or sticker price. COA is the total cost of attending college for one year including tuition and fees, room and board, books, supplies, and other expenses. However, the focus should be on the average net price, which is the cost to the student after accounting for the average amount of federal, State, and institutional aid awarded to all undergraduate UMBC students. As shown in **Exhibit 6**, in fiscal 2018, the average net price was \$10,397, or 37.8%, less than the published COA for a FT/FT student. The average cost to a student varies by income level; those with a lower family income receive more financial aid, thereby lowering the average price for attending college. The average net price for a family with an income between \$0 and \$30,000 decreased by \$2,903, or 22.2%, from \$13,087 in fiscal 2016 to \$10,184 in fiscal 2018.

**Exhibit 6**  
**Estimated In-State Cost of Attendance vs.**  
**Average Net Price by Income Level**  
**Fiscal 2016-2018**  
**(\$ in Thousands/Millions)**

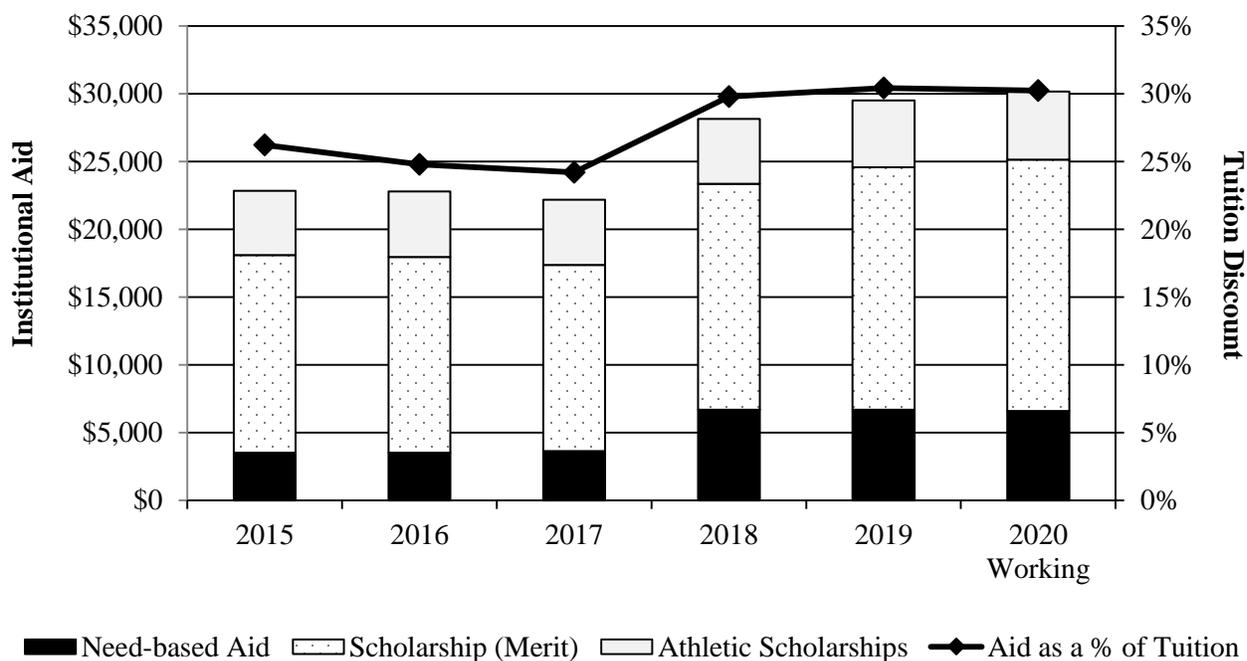


Source: National Center for Education Statistics' College Navigator

### Tuition Discount

In order to increase accessibility and make college more affordable, public colleges have been increasing the amount that they discount tuition through institutional aid (need based, scholarships, and athletic scholarships). The discount rate is the ratio of total institutional aid to undergraduate tuition. As shown in **Exhibit 7**, the tuition discount rate is 30.2% in fiscal 2020.

**Exhibit 7**  
**Institutional Aid: Total Aid and**  
**Aid Percentage of Undergraduate Tuition Revenue**  
**Fiscal 2015-2020**  
**(\$ in Thousands)**



Source: University System of Maryland; Department of Legislative Services

**Institutional Aid**

After two years of slight declines, spending on institutional aid grew 26.8%, or \$6.0 million, in fiscal 2018 totaling \$28.2 million, as shown in Exhibit 7. Half of the increase went toward need-based aid, increasing from \$3.7 million in fiscal 2017 to \$6.7 million in fiscal 2018. However, by fiscal 2020, spending on need-based aid slightly declined, 1.4% or \$96,274, while expenditures on scholarship grew 11.2%, or \$1.9 million. Overall, need-based aid comprises 21.9% of expenditures, and scholarships account for 61.4% of the total spending.

The decline in need-based aid expenditures runs counter to the USM Board of Regents instruction to institutions to use a portion of the increase in tuition revenue for institutional aid directed toward undergraduate students with the highest financial need, offsetting increases in tuition rates, thereby holding harmless those with the greatest need.

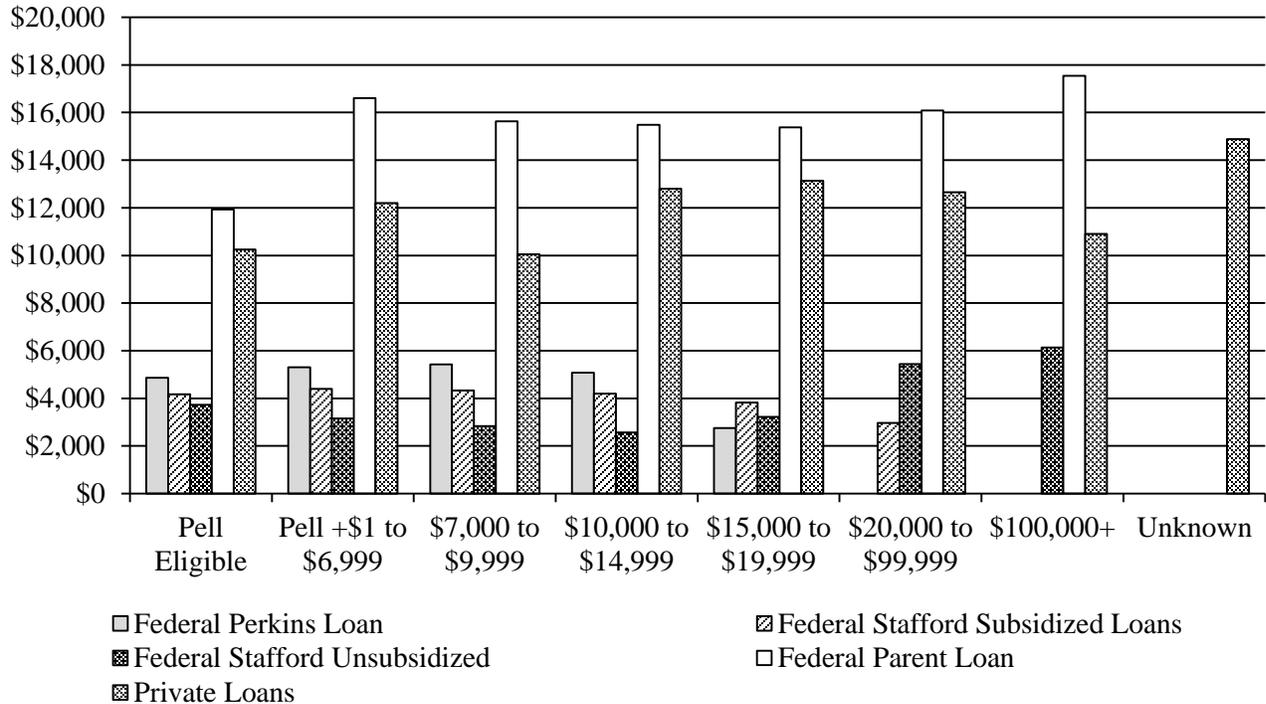
## **Loans**

In fiscal 2019, 29% of UMBC’s undergraduate students received a Pell grant, which is given to those students who otherwise could not afford college. These students have an expected family contribution (EFC) of less than a specific amount, which was \$5,140 in fiscal 2019. EFC is an indicator of the amount that a family is expected to contribute for a student’s college education; the lower the EFC, the greater the financial need.

While students with the greatest financial need typically receive Pell and institutional aid, it is not enough to cover the cost of attending college. As shown in **Exhibit 8**, students in all EFC categories take out various types of loans to finance their education. There are three types of loans:

- federal subsidized loans are based on financial need with the government paying the interest while the student is enrolled in school (Stafford subsidized loans);
- federal unsubsidized loans are general loans for those who do not demonstrate financial need with interest added to the balance of the loan while the student is enrolled in school (Stafford unsubsidized and Parent PLUS loans);
- private loans.

**Exhibit 8  
Mean Loan Amount by Type and Expected Family Contribution**



Source: Maryland Higher Education Commission

In fiscal 2018, of the 4,030 Pell-eligible students, 2,379 and 1,691 used subsidized and unsubsidized loans, respectively, to help pay for their college education, with average loans of \$4,169 and \$3,723. In addition, 179 Pell-eligible students took out private loans, and, on average, borrowed \$10,254. In general, the federal Parent PLUS loans were the highest average loans taken out for those in all EFC categories, with those with an EFC of greater than \$100,000 taking out the highest average loan of \$17,540.

**Student Debt**

Recently, the U.S. Department of Education’s College Scoreboard started reporting the median debt (excluding private and Parent PLUS loans) for 2016 and 2017 for UMBC by program. This is an effort to give students a better picture of outcomes at the program rather than the institutional level. The median debt of UMBC students ranged from \$18,611 for an economics major to \$25,250 for a drama/theatre major.

## **Fiscal 2020 Working Budget**

### **Actions Affecting Fiscal 2020 Budget**

A proposed deficiency would replace \$1.1 million in general funds with the Higher Education Investment Fund (HEIF) due to the use of the HEIF fund balance and revised revenue estimates.

### **Education and General Expenditures**

Since tuition and fee revenues in the allowance are based on enrollment projections, increases and decreases in enrollment can have a significant effect on an institution's revenues. Therefore, looking at changes in expenditures by program areas between fiscal 2019 and 2020, when institutions know their fall enrollment, provides a more accurate picture of funding priorities.

**Exhibit 9** shows budget changes for unrestricted funds by program area for fiscal 2019 and 2020, which increase by \$30.3 million, or 8.2%, in fiscal 2020. The fiscal 2020 education and general (E&G) revenues and expenditures are adjusted to reflect a 1.0% general salary increase effective January 1, 2020, totaling \$0.8 million. Spending increases across program areas, excluding scholarships and fellowships, are partly related to the annualization of fiscal 2019 general salary increases. Major spending increases include:

- \$11.2 million, or 9.1%, on instruction including \$1.8 million of Workforce Development Initiative (WDI) funds for the College of Engineering and Information Technology to support the hiring of 8 new faculty members, retention initiatives for some current faculty members, a student advisor, student workers and graduate assistants, and other operating expenses. Increases also support two new programs at the Universities at Shady Grove (USG) – the Computer Science and Translation Life Science Technology programs.
- \$6.4 million, or 16.7%, on operation and maintenance of plant includes additional funding for facility renewal projects, costs associated with opening of the new Interdisciplinary Life Sciences building, the creation of the Office of Emergency Management, and 2 additional university police officers. UMBC noted that the police officers' positions were improperly coded in the fiscal 2020 budget, and the salaries will be appropriately posted to institutional support.
- \$5.8 million, or 15.4%, on institutional support related to advertising and marketing, contractual services, upgrades to IT infrastructure, and additional resources for staff training and wellness.
- \$2.1 million, or 9.2%, on academic support reflecting higher salaries and wages related to filling a number of vacant positions in International Education Services and IT units, and increased costs in library serial publications.
- \$0.7 million, or 17.8%, in public service reflecting planned expenditures for the self-supported UMBC Technology Center.

**Exhibit 9**  
**Budget Changes for Unrestricted Funds by Program**  
**Fiscal 2019-2020**  
**(\$ in Thousands)**

	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Working</u>	<u>2019-2020</u> <u>Change</u>	<u>2019-2020</u> <u>% Change</u>
<b>Expenditures</b>				
Instruction	\$122,130	\$133,304	\$11,175	9.1%
Operation and Maintenance of Plant	38,642	45,087	6,444	16.7%
Institutional Support	37,677	43,487	5,810	15.4%
Academic Support	22,431	24,494	2,063	9.2%
Research	19,848	21,323	1,475	7.4%
Public Service	4,054	4,777	723	17.8%
Scholarships and Fellowships	30,886	31,553	667	2.2%
Student Services	22,762	22,681	-82	-0.4%
General Salary Increase		780		
<b>E&amp;G Total</b>	<b>\$298,431</b>	<b>\$327,486</b>	<b>\$29,055</b>	<b>9.7%</b>
Auxiliary Enterprises	\$69,970	\$71,179	\$1,208	1.7%
<b>Total Expenditures</b>	<b>\$368,401</b>	<b>\$398,664</b>	<b>\$30,263</b>	<b>8.2%</b>
<b>Revenues</b>				
Tuition and Fees	\$136,745	\$140,125	\$3,379	2.5%
State Funds <sup>1</sup>	131,479	147,388	15,908	12.1%
Other	24,955	34,570	9,615	38.5%
<b>Total E&amp;G Revenues</b>	<b>\$293,180</b>	<b>\$322,083</b>	<b>\$28,903</b>	<b>9.9%</b>
Auxiliary Enterprises	\$78,610	\$79,676	\$1,066	1.4%
Transfer (to)/from Fund Balance	-3,388	-3,094		
<b>Available Unrestricted Revenues</b>	<b>\$368,401</b>	<b>\$398,664</b>	<b>\$30,263</b>	<b>8.2%</b>

<sup>1</sup> State funds include general funds and Higher Education Investment Funds.

Note: Fiscal 2020 State funds adjusted to reflect a general salary increase.

Source: Governor's Fiscal 2021 Budget Books; Department of Legislative Services

The decrease of \$81,711, or 0.4%, in student services reflects the reclassification of expenses between research and student services and lower than projected Meyerhoff grant subsidies.

In fiscal 2019 and 2020, E&G expenditures exceed revenues by \$5.3 million or \$5.4 million respectively. These shortfalls will be covered by auxiliary surpluses. As shown in **Exhibit 10**, since at least fiscal 2015, the academic enterprise has run deficits that were covered by auxiliary surpluses. The E&G deficit increased from an average of \$1.6 million in fiscal 2015 and 2016 to \$5.7 million from fiscal 2017 to 2020. Conversely, the auxiliary surplus declined from \$13.6 million in fiscal 2017 to \$8.5 million in fiscal 2020, which can be partly attributed to the modest or negative enrollment growth during this timeframe. This illustrates that, while an institution can use auxiliary surpluses to cover E&G expenses during periods of enrollment decline, sustained enrollment decline can result in auxiliary surpluses that will not be enough to cover future E&G shortfalls.

**Exhibit 10**  
**Education and General Revenues and Expenditures**  
**Fiscal 2015-2020**  
**(\$ in Thousands)**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>Adjusted 2020</u>
<b>Education and General Revenues</b>	\$255,801	\$264,261	\$269,334	\$280,769	\$293,180	\$322,083
<b>Education and General Expenses</b>	\$257,762	\$265,423	\$275,286	\$286,663	\$298,431	\$327,486
<b>Education and General Surplus/Deficit</b>	-1,962	-1,162	-5,952	-5,894	-5,251	-5,403
<b><u>Auxiliary</u></b>						
Revenues	\$73,356	\$74,862	\$76,563	\$76,593	\$78,610	\$79,676
Expenditures	60,397	61,587	63,001	67,538	69,970	71,179
<b>Auxiliary Surplus/deficit</b>	<b>\$12,959</b>	<b>\$13,275</b>	<b>\$13,562</b>	<b>\$9,055</b>	<b>\$8,639</b>	<b>\$8,497</b>
<b>Total Surplus/Deficit</b>	<b>\$10,997</b>	<b>\$12,112</b>	<b>\$7,609</b>	<b>\$3,161</b>	<b>\$3,388</b>	<b>\$2,982</b>

Note: Fiscal 2020 is adjusted to reflect general salary increase.

Source: Governor’s Fiscal 2017-2021 Budget Books

## Fiscal 2021 Proposed Budget

As shown in **Exhibit 11**, the adjusted allowance for fiscal 2021 provides an increase of \$11.9 million, or 7.9%, in State support over the adjusted fiscal 2020 working appropriation.

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**Exhibit 11**  
**Proposed Budget**  
**University of Maryland Baltimore County**  
(\$ in Thousands)

	<u>Actual</u> <u>2019</u>	<u>Working</u> <u>2020</u>	<u>Adjusted</u> <u>2021</u>	<u>Change</u> <u>2020-2021</u>	<u>% Change</u> <u>Prior Year</u>
General Funds	\$125,695	\$140,481	\$148,912		
Deficiency		-1,078			
General Salary Increase		780	3,118	\$2,339	
<b>Total General Funds</b>	<b>\$125,695</b>	<b>\$140,182</b>	<b>\$152,030</b>	<b>\$11,848</b>	<b>8.5%</b>
HEIF	\$5,785	\$6,127	\$7,071		
Deficiency		1,078			
Total HEIF	5,785	7,206	7,071	-\$135	-1.9%
<b>Total State Funds</b>	<b>\$131,479</b>	<b>\$147,388</b>	<b>\$159,101</b>	<b>\$11,848</b>	<b>7.9%</b>
Other Unrestricted Funds	240,310	254,371	260,674	6,304	2.5%
Transfer to Fund Balance	-3,388	-3,094	-3,094		
<b>Net Unrestricted Funds</b>	<b>\$368,401</b>	<b>\$398,664</b>	<b>\$416,681</b>	<b>\$18,017</b>	<b>4.5%</b>
Restricted Funds	\$87,905	\$85,900	\$86,811	\$911	1.1%
<b>Total Funds</b>	<b>\$456,306</b>	<b>\$484,564</b>	<b>\$503,492</b>	<b>\$18,927</b>	<b>3.9%</b>

HEIF: Higher Education Investment Fund

Note: Numbers may not sum due to rounding. The fiscal 2020 appropriation includes deficiencies, planned reversions, and general salary increases. The fiscal 2021 allowance includes contingent reductions and general salary increases.

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### Proposed Increases

The fiscal 2021 State-supported increase provides:

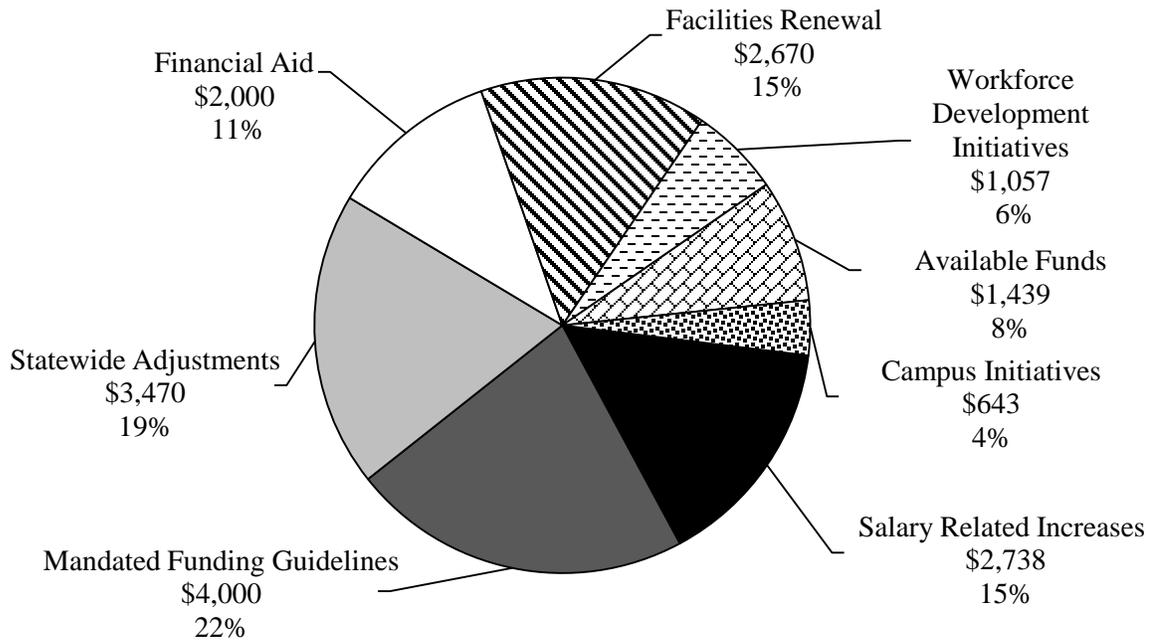
- \$4.0 million for funding guideline attainment as mandated in Chapter 25 of 2016;
- \$2.3 million for annualization of the fiscal 2020 general salary increase and the 2% fiscal 2021 general salary increase effective January 1, 2021;

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- \$2.3 million for statewide miscellaneous adjustments of which \$1.8 million is related to health insurance;
- \$1.7 million for other operating cost increases;
- \$1.1 million for WDI to provide additional funding to hire faculty in high demand science, technology, engineering, and math degrees in the College of Engineering and Information Technology; and
- \$0.4 million for UMBC to further its mission as a research university and to complement the economic development and research activities of the MPowering Joint Steering Council as stipulated in Chapter 765 of 2019.

Other current unrestricted funds increase 2.5%, or \$6.3 million, of which \$4.0 million is from additional tuition revenue partly due to a planned 2% increase in resident undergraduate tuition and a \$2.3 million increase in auxiliary revenues. Overall, when including a planned fund balance transfer of \$3.1 million, unrestricted funds grow 4.5%, or \$18.0 million, to fund increases in current service costs totaling \$16.6 million, leaving \$1.4 million to fund additional enhancements. As shown in **Exhibit 12**, 22% of the spending increase is related to funding guideline attainment, and 19% is associated with statewide adjustments. Salary-related increases and financial aid account for 15% and 11% of the increases, respectively.

**Exhibit 12**  
**Break Down of Spending Increases in Unrestricted Funds**  
**Fiscal 2021**  
**(\$ in Thousands)**



**Total: \$18.0 Million**

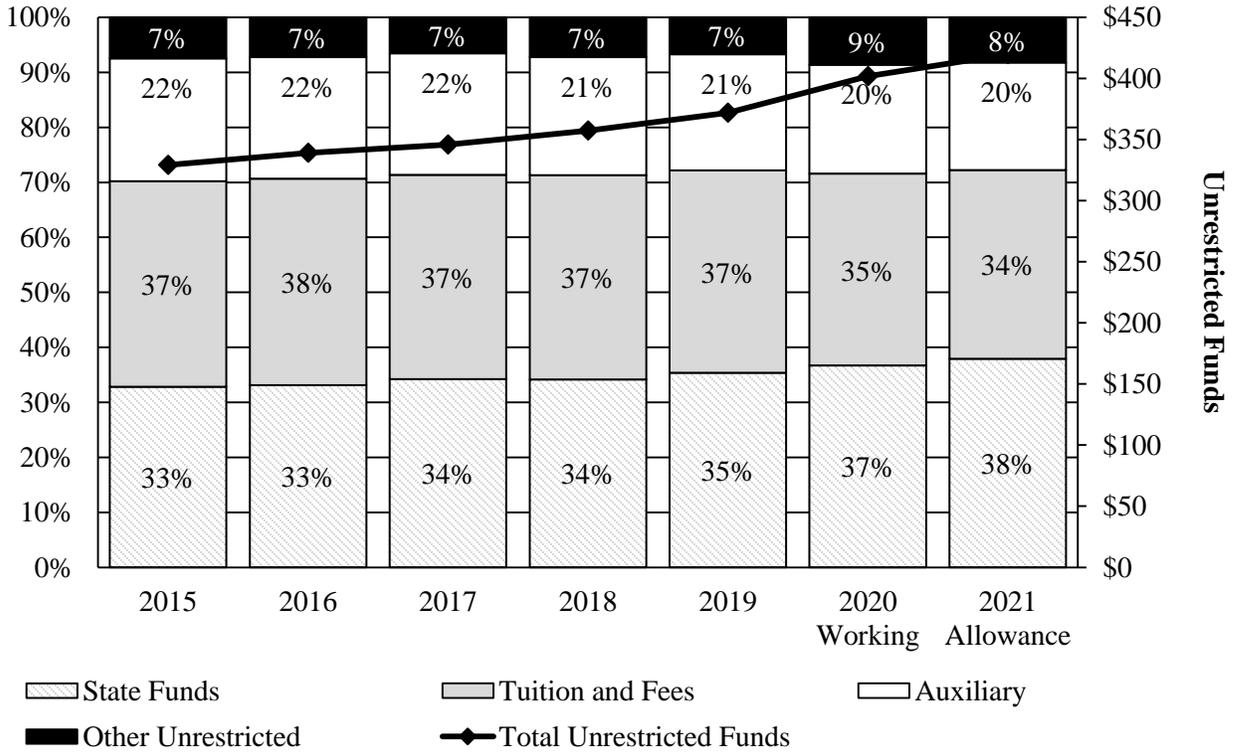
Note: Salary related increases include annualization of the fiscal 2020 salary increases, the fiscal 2021 general salary increase, and cost related to increase in minimum wage. Campus initiatives cost related to Title IX initiatives and contractual services for information technology, library consortium, and housekeeping. Facilities renewal includes fuel and utilities.

Source: University System of Maryland

**Unrestricted Revenue Sources**

By fiscal 2021, State funds will comprise 38% of UMBC’s unrestricted revenues, up from 33% in fiscal 2015, as shown in **Exhibit 13**. Conversely, reliance on tuition and fee revenue declined to 34% of revenues in fiscal 2021 compared to 37% in fiscal 2015. During this time period, total unrestricted revenues grew 27.5%, or \$90.6 million, of which State funds accounted for 56.3%, or \$51.0 million, of this increase. Tuition and fee revenues increase 17.5%, or \$21.1 million during this time.

**Exhibit 13**  
**Unrestricted Revenues by Fund Source**  
**Fiscal 2015-2021**  
**(\$ in Thousands)**



Note: State funds include general funds and the Higher Education Investment Fund.

Source: Governor’s Fiscal 2017-2021 Budget Books

***Personnel Data***

	<b><u>FY 19</u></b>	<b><u>FY 20</u></b>	<b><u>FY 21</u></b>	<b><u>FY 20-21</u></b>
	<b><u>Actual</u></b>	<b><u>Working</u></b>	<b><u>Allowance</u></b>	<b><u>Change</u></b>
Regular Positions	2,023.72	2,104.07	2,104.07	0.00
Contractual FTEs	<u>488.53</u>	<u>466.67</u>	<u>545.95</u>	<u>79.28</u>
<b>Total Personnel</b>	<b>2,512.25</b>	<b>2,570.74</b>	<b>2,650.02</b>	<b>79.28</b>

***Vacancy Data: Regular Positions***

Turnover and Necessary Vacancies, Excluding New Positions		35.56	1.69%	
Positions and Percentage Vacant as of 12/31/19		150.63	7.16%	
Vacancies Above Turnover		115.07		

- The fiscal 2021 allowance does not provide for any new regular positions. However, USM institutions have personnel autonomy and may create new positions during the year. In fiscal 2020 year to date, 80.35 positions were added of which 8.0 were conversions of contractual to regular positions, and 14.5 were non-State supported positions. These positions included:
  - 16.0 faculty positions in the College of Arts, Humanities and Social Science; the College of Natural and Mathematical Sciences; professional masters programs; and the Erickson School for Aging;
  - 16.0 related to other campus priorities, *e.g.*, marketing and outreach, human resources, IT, student affairs, emergency management, and institutional research;
  - 15.0 positions related to WDI including 6.0 positions for WDI programs at USG;
  - 13.0 positions related to student success initiatives, *e.g.*, to improve student success in math and improve outreach and enrollment efforts for transfer and international students;
  - 10.0 positions are associated with the opening of the Interdisciplinary Life Sciences Building;
  - 6.0 positions are related to various Title IX activities; and
  - 4.0 positions are related to research.
- The allowance provides 79.28 contractual positions for faculty and staff related to WDI, in particular for programs in the College of Engineering and Information Technology and, depending on enrollment, at USG. UMBC states that while these positions are currently classified as contractual, they may be reclassified as regular positions during the working budget process.

## ***Operating Budget Recommended Actions***

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1. See the University System of Maryland overview for systemwide recommendations.

**Appendix 1**  
**Audit Findings**

Audit Period for Last Audit:	March 19, 2015 – October 30, 2018
Issue Date:	January 2020
Number of Findings:	4
Number of Repeat Findings:	0
% of Repeat Findings:	0%
Rating: (if applicable)	n/a

**Finding 1:** The University of Maryland Baltimore County (UMBC) lacked documentation that payroll adjustments were verified for propriety and did not have procedures in place to independently verify adjustments to employee leave balances.

**Finding 2:** Tuition remission waivers posted to student accounts receivable records were not sufficiently verified.

**Finding 3:** Bookstore collections were not subject to an independent deposit verification.

**Finding 4:** UMBC did not have malware protection software installed on certain servers.

**Appendix 2**  
**Object/Fund Difference Report**  
**University of Maryland Baltimore County**

<u>Object/Fund</u>	<u>FY 19 Actual</u>	<u>FY 20 Working Appropriation</u>	<u>FY 21 Allowance</u>	<u>FY 20 - FY 21 Amount Change</u>	<u>Percent Change</u>
<b>Positions</b>					
01 Regular	2,023.72	2,104.07	2,104.07	0.00	0%
02 Contractual	488.53	466.67	545.95	79.28	17.0%
<b>Total Positions</b>	<b>2,512.25</b>	<b>2,570.74</b>	<b>2,650.02</b>	<b>79.28</b>	<b>3.1%</b>
<b>Objects</b>					
01 Salaries and Wages	\$ 260,602,335	\$ 280,022,148	\$ 289,061,184	\$ 9,039,036	3.2%
02 Technical and Spec. Fees	3,076,258	2,610,823	2,445,054	-165,769	-6.3%
03 Communication	694,773	799,993	799,993	0	0%
04 Travel	6,650,904	5,548,606	5,748,606	200,000	3.6%
06 Fuel and Utilities	10,073,047	13,123,944	13,351,173	227,229	1.7%
07 Motor Vehicles	939,170	888,105	887,010	-1,095	-0.1%
08 Contractual Services	56,168,816	60,019,151	61,769,924	1,750,773	2.9%
09 Supplies and Materials	16,000,962	14,470,704	14,870,704	400,000	2.8%
11 Equipment – Additional	6,280,350	6,271,208	6,471,208	200,000	3.2%
12 Grants, Subsidies, and Contributions	61,934,060	61,803,822	64,053,822	2,250,000	3.6%
13 Fixed Charges	26,899,689	29,468,472	29,714,520	246,048	0.8%
14 Land and Structures	6,985,383	8,757,604	11,199,946	2,442,342	27.9%
<b>Total Objects</b>	<b>\$ 456,305,747</b>	<b>\$ 483,784,580</b>	<b>\$ 500,373,144</b>	<b>\$ 16,588,564</b>	<b>3.4%</b>
<b>Funds</b>					
40 Unrestricted Fund	\$ 368,401,170	\$ 397,884,580	\$ 413,562,417	\$ 15,677,837	3.9%
43 Restricted Fund	87,904,577	85,900,000	86,810,727	910,727	1.1%
<b>Total Funds</b>	<b>\$ 456,305,747</b>	<b>\$ 483,784,580</b>	<b>\$ 500,373,144</b>	<b>\$ 16,588,564</b>	<b>3.4%</b>

Note: The fiscal 2020 appropriation does not include deficiencies, planned reversions, or general salary increases. The fiscal 2021 allowance does not include contingent reductions or general salary increases.

**Appendix 3**  
**Fiscal Summary**  
**University of Maryland Baltimore County**

<u>Program/Unit</u>	<u>FY 19</u> <u>Actual</u>	<u>FY 20</u> <u>Wrk Approp</u>	<u>FY 21</u> <u>Allowance</u>	<u>Change</u>	<u>FY 20 - FY 21</u> <u>% Change</u>
01 Instruction	\$ 123,862,609	\$ 133,559,077	\$ 138,463,806	\$ 4,904,729	3.7%
02 Research	63,143,810	64,048,973	65,087,725	1,038,752	1.6%
03 Public Service	19,831,486	20,784,984	20,990,803	205,819	1.0%
04 Academic Support	22,431,381	24,494,112	25,680,833	1,186,721	4.8%
05 Student Services	22,762,491	22,680,780	23,673,234	992,454	4.4%
06 Institutional Support	37,676,999	43,486,858	44,447,678	960,820	2.2%
07 Operation And Maintenance Of Plant	38,642,450	45,086,575	48,155,712	3,069,137	6.8%
08 Auxiliary Enterprises	69,970,111	71,178,501	73,158,633	1,980,132	2.8%
17 Scholarships And Fellowships	57,984,410	58,464,720	60,714,720	2,250,000	3.8%
<b>Total Expenditures</b>	<b>\$ 456,305,747</b>	<b>\$ 483,784,580</b>	<b>\$ 500,373,144</b>	<b>\$ 16,588,564</b>	<b>3.4%</b>
Unrestricted Fund	\$ 368,401,170	\$ 397,884,580	\$ 413,562,417	\$ 15,677,837	3.9%
Restricted Fund	87,904,577	85,900,000	86,810,727	910,727	1.1%
<b>Total Appropriations</b>	<b>\$ 456,305,747</b>	<b>\$ 483,784,580</b>	<b>\$ 500,373,144</b>	<b>\$ 16,588,564</b>	<b>3.4%</b>

Note: The fiscal 2020 appropriation does not include deficiencies, planned reversions, or general salary increases. The fiscal 2021 allowance does not include contingent reductions or general salary increases.